IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

TUESDAY, THE 25TH SEPTEMBER 2007 / 3RD ASWINA 1929

RP.No. 829 of 2007

AGAINST THE JUDGEMENT IN WA.2425/2006 Dated 02/01/2007
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REVIEW PETITIONER/APPELLANT

P.V.CHANDRAN, S/O.KUNHIRAMAN,
POLOCODE VAYAL HOUSE, PILICODE, KASARAGOD.

BY ADV. SRI.A.K.ABDUL AZEEZ
SMT.M.R.JAYALATHA

RESPONDENTS:
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1. THE TRANSPORT COMMISSIONER,
THIRUVANANTHAPURAM.

2. THE DEPUTY TRANSPORT COMMISSIONER,
NORTH ZONE, KOZHIKODE.

3. THE DEPUTY TRANSPORT OFFICER,
KASARAGOD.

BY GOVT PLEADER SRI MATHEW G VADAKKEL

THIS REVIEW PETITION HAVING BEEN FINALLY HEARD ON 25/09/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

K.S. RADHAKRISHNAN & M.N. KRISHNAN, JJ.

R. P. No 829 of 2007 in W.A. No 2425 of 2006

Dated: 25th September 2007

O R D E R

Radhakrishnan, J.

We find no reason to review our judgment. All the fact finding authorities have concurrently found that the petitioner had not filed G Form in time for claiming the benefit of exemption from payment of tax for the period from 1.4.1998 to 30.9.1998. Counsel for the review petitioner submitted that G Form was submitted before the R.T.O,Kannur on 6.10.1998. Facts would indicate that this is in violation of Section 5 (1) of the Motor Vehicles Taxation Act due to the reason that non use of the vehicle for the period was not filed before the R.T.O from whom the endorsement of tax was obtained. In such circumstances we see no reason to review the judgment. All the same, we make it clear it is open to the petitioner to pay the tax demanded within a period of six weeks from today in the event of which penalty, if any, imposed will be deleted.

Review petition is disposed of as above.

K.S. RADHAKRISHNAN
Judge

M.N. KRISHNAN
Judge

25/09/2007
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